

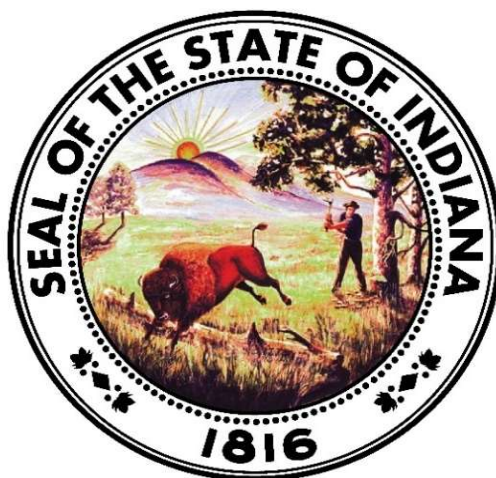
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

SHELBY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy L. Glackman	01-01-23 to 12-31-24
County Treasurer	Janet E. Stucker	01-01-23 to 12-31-24
Clerk of the Circuit Court	Jill Taylor	01-01-23 to 12-31-24
County Sheriff	Louie Koch	01-01-23 to 12-31-24
County Recorder	Jessica Pile	01-01-23 to 12-31-24
President of the Board of County Commissioners	Don Parker	01-01-23 to 12-31-24
President of the County Council	Tony Titus	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Shelby County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 16, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Commissary	\$ 4,686	\$ 20,765	\$ 23,162	\$ 2,289
Clerk Trust	889,630	4,818,451	4,500,522	1,207,559
County General	6,300,190	15,374,339	14,308,271	7,366,258
Sheriff Special Accident	57,949	6,039	-	63,988
Campaign Finance Enforcement	200	-	-	200
County Share Edit	3,753,735	1,753,444	3,106,449	2,400,730
City / Town Court Cost	868	10,018	10,885	1
Clerk Perpetuation	99,925	29,565	24,304	105,186
Project Income	2	420,802	416,984	3,820
CTP Community Correction	50,901	7,050	52,595	5,356
Disclosure / Assessor	32,244	10,308	6,933	35,619
Cumulative Bridge	2,009,657	727,306	1,625,867	1,111,096
Cum Cap Development	757,103	1,000,651	742,588	1,015,166
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	137,979	56,957	137,979	56,957
Title III SARA	60,295	14,486	18,950	55,831
Extradition Expenses	25	-	-	25
Firearms Training	142,820	41,723	54,919	129,624
Food & Beverage Tax	465,267	798,746	661,689	602,324
Health	634,778	686,597	606,780	714,595
ID Security Protect	29,032	5,480	13,997	20,515
Excess Levy	188,488	-	-	188,488
Health Maintenance	133,782	45,045	109,816	69,011
Local Road & Street	4,607,493	1,008,697	1,936,220	3,679,970
Public safety - County Share	1,967,315	2,985,916	2,002,666	2,950,565
Medical Care/Inmates	70,867	7,236	-	78,103
Misdemeanant - Sheriff	167,111	27,407	99,159	95,359
MVH - Restricted	5,965,744	5,701,894	4,478,882	7,188,756
Plat Book Fees	65,582	24,295	286	89,591
Insurance Reserve	2,181,975	600,000	-	2,781,975
Recorders Records Perpetuation	704,344	131,756	168,451	667,649
Shelby Co. Sex & Violent Offen	42,290	5,756	2,735	45,311
ADR	24,238	4,160	-	28,398
Excess Taxes	132,656	29,894	26,206	136,344
Surveyor Cornerstone	174,201	29,780	21,370	182,611
Tax Sale Redemption	99,201	192,999	191,591	100,609
Tax Sale Surplus	640,498	258,977	347,159	552,316
Tobacco Settlement-Local Healt	24,053	23,810	12,625	35,238
Unsafe Building Fund	1,300	-	-	1,300
16.588 STOP Domestic Violence	(22,930)	120,743	103,849	(6,036)
GAL/Court	-	56,164	51,164	5,000
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	5,061	-	1,690	3,371
Education Fund (Recorder)	54,350	5,956	1,150	59,156
E-911 Wireless	1,372,465	662,368	601,896	1,432,937
Court Alcohol Grant	39,011	101,231	102,960	37,282
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	39,302	145,757	161,784	23,275
Coroner's Fees	675	240	-	915
General Drain Improvement	957,909	143,770	298,927	802,752
E/M Warming Shelter Donations	9,650	500	-	10,150
Sheriff - K-9	6,085	5,100	-	11,185
CFDA#93.323 & 21.019 CARES HD	36,922	186,666	60,390	163,198
County Treasurer	1,375,640	1,142,930	1,375,640	1,142,930
2021 Bond Debt Service Reserve	581,594	-	-	581,594
800 MHz Rebanding	15,492	-	-	15,492
GEO Bond 2020	9,686,474	954,201	10,764,768	(124,093)
Payroll	33,784	3,430,066	3,426,983	36,867
Insurance	1,039,820	3,581,770	5,312,146	(690,556)
457b Hoosier Start	-	136,259	136,259	-
457b Sheriff Retirement	3,505	6,015	6,015	3,505
Overpayment Fund	54,726	53,837,755	53,838,917	53,564
County Wheel Tax	68,466	274,322	675,066	(332,278)
CVET	-	204,143	204,143	-
FIT	-	699,445	699,445	-
State Fines & Forfeitures	-	11,125	4,918	6,207
Infraction Judgements	3,489	25,779	28,064	1,204
Special Death Benefit	335	3,730	3,765	300
State Disclosure Fee	740	10,280	10,370	650
Coroners Training & Cont Ed	381	4,514	4,379	516
Interstate Compact-State Share	-	563	563	-
State Mortgage Fee	278	3,553	3,583	248
Sex and Violent Offender Admin	17	640	603	54

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Youth Asst. Program	(783)	210,519	147,947	61,789
Education Plate Fee	131	413	338	206
Riverboat Revenue Sharing	-	125,828	125,828	-
Innkeepers Tax	-	347,052	343,654	3,398
93.563 Prosecutor PCA	2,544	-	-	2,544
County General IV-D ARRA Incen	92,603	16,182	-	108,785
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	184,376	24,350	15,301	193,425
93.563 Clerk IV-D Incentive- P	139,188	16,182	21,769	133,601
Sheriff's Food Account	125	336,554	336,645	34
Sheriff's Commissary Fund	94,633	220,428	216,274	98,787
Inmate Trust Fund #4456	9,233	383,821	386,751	6,303
Shelby County Tourism & Visitors Bureau	287,394	353,082	417,078	223,398
Misc. Distributions	237,056	3,664	-	240,720
Community Corrections	20,552	47,434	57,147	10,839
Local Public Health Services	62,143	190,366	161,753	90,756
Cum Reassessment 1999	156,053	438,708	265,536	329,225
Opioid Restricted Funds	-	22,553	-	22,553
Opioid Unrestricted Funds	-	8,555	-	8,555
Opioid Unrestricted	7,257	-	7,257	-
Opioid Restricted	17,660	161	17,821	-
Assessment & Referral	47,607	77,771	84,757	40,621
Informal Adjustment	4,452	6,000	119	10,333
Pre-Trial Diversion	239,951	30,574	48,931	221,594
Law Enforcement Fund	4,178	6,796	5,992	4,982
Jury Pay Fund	8,888	8,701	-	17,589
N. Harrison Bridge #240	300,000	-	-	300,000
Donation/Sheriff Dept	20,092	3,000	-	23,092
Sheriff Defib Donation	970	-	-	970
Prosecutor Donation	1,902	-	-	1,902
Automotive Safety	2	-	-	2
Sheriffs Restitution	18,245	815	-	19,060
Sheriff Work Release	8,817	-	-	8,817
Pros Law Enforcement	105,108	258	25,209	80,157
IV-E Public Defender Service	(29,027)	109,981	55,789	25,165
Sheriff Surety Bonds	1,935	10	-	1,945
Project Inc. House Arrest	164,264	359,434	462,160	61,538
Civil Process Fees	92,642	32,373	-	125,015
Shelby Co. Redev. Dist. Bond F	725	86,807	-	87,532
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JISP	8,479	-	-	8,479
DOC -Juv	-	47,030	34,479	12,551
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	(1,867)	-	-	(1,867)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Health Assessment Fund-Grant	465	-	-	465
Project Life Saver	89	-	-	89
Sheriff Drug Free	13,743	8,000	4,965	16,778
Assessor Data Entry Fee	112,982	27,770	-	140,752
Sheriff Range Fund	312	-	235	77
Sheriff Training Fund	13	-	-	13
Tindall Farm	416,948	87,415	78,690	425,673
Vending Machine	1,891	183	-	2,074
Racino - County	3,923,350	4,350,666	2,716,195	5,557,821
Racino Tax	-	3,836,344	3,452,674	383,670
Co. Interstate Fees/ Off. Tra	7,344	563	-	7,907
Prosecutor - Notary Fund	1,574	-	-	1,574
Clerk - Passport Envelopes	1,772	-	-	1,772
County Fair Grandstands	250,000	-	250,000	-
Communications Tower	38,498	14,906	15,684	37,720
Scheffler Estates	529,675	116,507	171,560	474,622
LIT Certified Shares	-	8,068,929	8,068,929	-
LIT Public Safety	215	1,801,761	1,801,761	215
LIT Economic Development EDIT	-	1,812,750	1,812,750	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	3,633	5,928	7,114	2,447
Build Indiana Fund	146,498	-	-	146,498
Indiana Economic Dev Corp	-	400,000	-	400,000
Health Dept - Lead Grant	2,380	10,708	4,575	8,513
Youth Substance Abuse Prevent	(4,062)	15,000	-	10,938
93.008 NACCHO MRC	184	-	-	184

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Drug Free - STOP Grant	408,973	55,000	432,391	31,582
93.069 Public Health Emergency	694	-	-	694
93.658 Foster Care Title IV-E	530	4,223	1,600	3,153
93.041 Adult Protective Srvc	(37,167)	158,156	169,962	(48,973)
93.074 Ebola Grant	9,519	-	-	9,519
CARES ACT COVID-19	(239)	248	-	9
Shelby Go - INDOT Grant	57,198	312,980	312,980	57,198
American Rescue Plan	3,591,243	-	223,499	3,367,744
Race & Gender Fairness	712	9,326	7,914	2,124
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,079	-	-	5,079
Indiana State Opioid Response	33,125	59,750	22,173	70,702
Title V Block Grant-Coroner	-	-	797	(797)
Drug Free Coalition	(75,893)	137,979	52,064	10,022
TSF Drug Free Coalition	96,707	47,114	80,658	63,163
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	228	-	-	228
Victim Assistance 16.575	(50,010)	98,574	81,179	(32,615)
Competitive EMA	(15,125)	39,947	25,558	(736)
Save Grant	(274)	7,681	7,938	(531)
DUI Task Force	(3,347)	8,466	7,803	(2,684)
BCC Traffic Enforcement 20.600	8,387	25,275	28,462	5,200
4-H/TFC Drug Free Grant	145	-	-	145
Regional Public Safety Train	(13,417)	-	18,000	(31,417)
CRI Grant (Health Dept.) 97.05	54,029	-	17,818	36,211
MRC Grant	(7,164)	-	2,539	(9,703)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.042 2014 Performance Grant	(4,229)	-	-	(4,229)
Probation Grant Fund	3,806	5,500	2,816	6,490
Emergency Mgmt - Rush Shelby	1,898	-	1,898	-
HEA 1001 State Homestead Credi	50	-	-	50
97.730201 Act Juv Justice Gran	6,715	-	-	6,715
Totals	<u>\$ 60,087,009</u>	<u>\$ 127,658,985</u>	<u>\$ 136,711,193</u>	<u>\$ 51,034,801</u>

The notes to the financial statement are an integral part of this statement.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023. Other funds had disbursements greater than receipts received.

OTHER INFORMATION

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>Commissary</u>	<u>Clerk Trust</u>	<u>County General</u>	<u>Sheriff Special Accident</u>	<u>Campaign Finance Enforcement</u>	<u>County Share Edit</u>
Cash and investments - beginning	\$ 4,686	\$ 889,630	\$ 6,300,190	\$ 57,949	\$ 200	\$ 3,753,735
Receipts:						
Taxes	-	-	7,338,820	-	-	-
Licenses and permits	-	-	158,240	-	-	-
Intergovernmental receipts	-	-	6,139,742	-	-	-
Charges for services	-	-	423,391	-	-	-
Fines and forfeits	-	-	484,107	-	-	-
Other receipts	20,765	4,818,451	830,039	6,039	-	1,753,444
Total receipts	<u>20,765</u>	<u>4,818,451</u>	<u>15,374,339</u>	<u>6,039</u>	<u>-</u>	<u>1,753,444</u>
Disbursements:						
Personal services	23,162	-	10,770,647	-	-	66,528
Supplies	-	-	834,511	-	-	1,736
Other services and charges	-	-	2,539,272	-	-	183,507
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	163,841	-	-	2,854,678
Other disbursements	-	4,500,522	-	-	-	-
Total disbursements	<u>23,162</u>	<u>4,500,522</u>	<u>14,308,271</u>	<u>-</u>	<u>-</u>	<u>3,106,449</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,397)</u>	<u>317,929</u>	<u>1,066,068</u>	<u>6,039</u>	<u>-</u>	<u>(1,353,005)</u>
Cash and investments - ending	<u>\$ 2,289</u>	<u>\$ 1,207,559</u>	<u>\$ 7,366,258</u>	<u>\$ 63,988</u>	<u>\$ 200</u>	<u>\$ 2,400,730</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City / Town Court Cost	Clerk Perpetuation	Project Income	CTP Community Correction	Disclosure / Assessor	Cumulative Bridge
Cash and investments - beginning	\$ 868	\$ 99,925	\$ 2	\$ 50,901	\$ 32,244	\$ 2,009,657
Receipts:						
Taxes	-	-	-	-	-	605,561
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	420,232	7,050	-	59,097
Charges for services	10,018	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	29,565	570	-	10,308	62,648
Total receipts	10,018	29,565	420,802	7,050	10,308	727,306
Disbursements:						
Personal services	-	22,484	416,414	-	-	-
Supplies	-	-	-	-	-	72,452
Other services and charges	10,885	-	570	52,595	6,933	283,104
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,820	-	-	-	1,270,311
Other disbursements	-	-	-	-	-	-
Total disbursements	10,885	24,304	416,984	52,595	6,933	1,625,867
Excess (deficiency) of receipts over (under) disbursements	(867)	5,261	3,818	(45,545)	3,375	(898,561)
Cash and investments - ending	\$ 1	\$ 105,186	\$ 3,820	\$ 5,356	\$ 35,619	\$ 1,111,096

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cum Cap Development	Cumulative Courthouse	Co. Drug Free Community Fund	Title III SARA	Extradition Expenses	Firearms Training
Cash and investments - beginning	\$ 757,103	\$ 41,696	\$ 137,979	\$ 60,295	\$ 25	\$ 142,820
Receipts:						
Taxes	873,252	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	85,192	-	-	14,486	-	-
Charges for services	70	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,137	-	56,957	-	-	41,723
Total receipts	<u>1,000,651</u>	<u>-</u>	<u>56,957</u>	<u>14,486</u>	<u>-</u>	<u>41,723</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	68,626	-	-	1,031	-	53,194
Other services and charges	248,615	-	137,979	344	-	1,725
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	425,347	-	-	17,575	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>742,588</u>	<u>-</u>	<u>137,979</u>	<u>18,950</u>	<u>-</u>	<u>54,919</u>
Excess (deficiency) of receipts over (under) disbursements	<u>258,063</u>	<u>-</u>	<u>(81,022)</u>	<u>(4,464)</u>	<u>-</u>	<u>(13,196)</u>
Cash and investments - ending	<u>\$ 1,015,166</u>	<u>\$ 41,696</u>	<u>\$ 56,957</u>	<u>\$ 55,831</u>	<u>\$ 25</u>	<u>\$ 129,624</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Food & Beverage Tax	Health	ID Security Protect	Excess Levy	Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 465,267	\$ 634,778	\$ 29,032	\$ 188,488	\$ 133,782	\$ 4,607,493
Receipts:						
Taxes	-	474,842	-	-	-	-
Licenses and permits	-	17,940	-	-	-	-
Intergovernmental receipts	-	156,685	-	-	28,475	1,008,697
Charges for services	-	36,892	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	798,746	238	5,480	-	16,570	-
Total receipts	798,746	686,597	5,480	-	45,045	1,008,697
Disbursements:						
Personal services	661,689	497,268	-	-	45,571	-
Supplies	-	33,558	-	-	384	45,844
Other services and charges	-	75,954	13,997	-	12,620	120,191
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	51,241	1,770,185
Other disbursements	-	-	-	-	-	-
Total disbursements	661,689	606,780	13,997	-	109,816	1,936,220
Excess (deficiency) of receipts over (under) disbursements	137,057	79,817	(8,517)	-	(64,771)	(927,523)
Cash and investments - ending	\$ 602,324	\$ 714,595	\$ 20,515	\$ 188,488	\$ 69,011	\$ 3,679,970

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Public safety - County Share	Medical Care/Inmates	Misdemeanant - Sheriff	MVH - Restricted	Plat Book Fees
Cash and investments - beginning	\$ 1,967,315	\$ 70,867	\$ 167,111	\$ 5,965,744	\$ 65,582
Receipts:					
Taxes	-	-	-	1,209,807	-
Licenses and permits	-	-	-	9,893	-
Intergovernmental receipts	-	-	27,407	4,468,711	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,985,916	7,236	-	13,483	24,295
Total receipts	2,985,916	7,236	27,407	5,701,894	24,295
Disbursements:					
Personal services	1,167,438	-	-	1,710,606	-
Supplies	42,105	-	-	219,630	-
Other services and charges	793,123	-	99,159	307,943	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,240,703	286
Other disbursements	-	-	-	-	-
Total disbursements	2,002,666	-	99,159	4,478,882	286
Excess (deficiency) of receipts over (under) disbursements	983,250	7,236	(71,752)	1,223,012	24,009
Cash and investments - ending	\$ 2,950,565	\$ 78,103	\$ 95,359	\$ 7,188,756	\$ 89,591

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Insurance Reserve	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	ADR	Excess Taxes	Surveyor Cornerstone
Cash and investments - beginning	\$ 2,181,975	\$ 704,344	\$ 42,290	\$ 24,238	\$ 132,656	\$ 174,201
Receipts:						
Taxes	-	-	-	-	29,894	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	600,000	131,756	5,756	4,160	-	29,780
Total receipts	<u>600,000</u>	<u>131,756</u>	<u>5,756</u>	<u>4,160</u>	<u>29,894</u>	<u>29,780</u>
Disbursements:						
Personal services	-	25,675	-	-	105	19,407
Supplies	-	71,944	2,735	-	-	-
Other services and charges	-	70,832	-	-	26,101	1,963
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>168,451</u>	<u>2,735</u>	<u>-</u>	<u>26,206</u>	<u>21,370</u>
Excess (deficiency) of receipts over (under) disbursements	<u>600,000</u>	<u>(36,695)</u>	<u>3,021</u>	<u>4,160</u>	<u>3,688</u>	<u>8,410</u>
Cash and investments - ending	<u>\$ 2,781,975</u>	<u>\$ 667,649</u>	<u>\$ 45,311</u>	<u>\$ 28,398</u>	<u>\$ 136,344</u>	<u>\$ 182,611</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Locha Healt	Unsafe Building Fund	16.588 STOP Domestic Violence	GAL/Court
Cash and investments - beginning	\$ 99,201	\$ 640,498	\$ 24,053	\$ 1,300	\$ (22,930)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,905	-	70,874	56,164
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	192,999	258,977	11,905	-	49,869	-
Total receipts	192,999	258,977	23,810	-	120,743	56,164
Disbursements:						
Personal services	-	-	11,456	-	103,849	-
Supplies	-	-	262	-	-	-
Other services and charges	191,591	347,159	907	-	-	51,164
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	191,591	347,159	12,625	-	103,849	51,164
Excess (deficiency) of receipts over (under) disbursements	1,408	(88,182)	11,185	-	16,894	5,000
Cash and investments - ending	\$ 100,609	\$ 552,316	\$ 35,238	\$ 1,300	\$ (6,036)	\$ 5,000

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>GAL/CAPTA</u>	<u>County Auditor Ineligible Dedu</u>	<u>Education Fund (Recorder)</u>	<u>E-911 Wireless</u>	<u>Court Alcohol Grant</u>	<u>Juvenile Probation</u>
Cash and investments - beginning	\$ 2,500	\$ 5,061	\$ 54,350	\$ 1,372,465	\$ 39,011	\$ 7,911
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	100,921	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,956	662,368	310	-
Total receipts	-	-	5,956	662,368	101,231	-
Disbursements:						
Personal services	-	-	-	452,490	72,229	-
Supplies	-	-	-	4,426	-	-
Other services and charges	-	1,690	1,150	142,391	30,731	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,589	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,690	1,150	601,896	102,960	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,690)	4,806	60,472	(1,729)	-
Cash and investments - ending	\$ 2,500	\$ 3,371	\$ 59,156	\$ 1,432,937	\$ 37,282	\$ 7,911

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation Services	Coroner's Fees	General Drain Improvement	E/M Warming Shelter Donations	Sheriff - K-9	CFDA#93.323 & 21.019 CARES HD
Cash and investments - beginning	\$ 39,302	\$ 675	\$ 957,909	\$ 9,650	\$ 6,085	\$ 36,922
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	186,431
Charges for services	17,012	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	128,745	240	143,770	500	5,100	235
Total receipts	145,757	240	143,770	500	5,100	186,666
Disbursements:						
Personal services	161,784	-	-	-	-	43,357
Supplies	-	-	-	-	-	9,824
Other services and charges	-	-	298,927	-	-	6,437
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	772
Other disbursements	-	-	-	-	-	-
Total disbursements	161,784	-	298,927	-	-	60,390
Excess (deficiency) of receipts over (under) disbursements	(16,027)	240	(155,157)	500	5,100	126,276
Cash and investments - ending	\$ 23,275	\$ 915	\$ 802,752	\$ 10,150	\$ 11,185	\$ 163,198

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Treasurer	2021 Bond Debt Service Reserve	800 MHz Rebanding	GEO Bond 2020	Payroll	Insurance
Cash and investments - beginning	\$ 1,375,640	\$ 581,594	\$ 15,492	\$ 9,686,474	\$ 33,784	\$ 1,039,820
Receipts:						
Taxes	642,128	-	-	876,980	-	-
Licenses and permits	6,611	-	-	-	-	-
Intergovernmental receipts	484,284	-	-	77,221	-	-
Charges for services	8,817	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,090	-	-	-	3,430,066	3,581,770
Total receipts	<u>1,142,930</u>	<u>-</u>	<u>-</u>	<u>954,201</u>	<u>3,430,066</u>	<u>3,581,770</u>
Disbursements:						
Personal services	-	-	-	-	3,179,743	5,031,717
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,587	247,240	280,429
Debt service - principal and interest	-	-	-	456,612	-	-
Capital outlay	-	-	-	10,302,569	-	-
Other disbursements	1,375,640	-	-	-	-	-
Total disbursements	<u>1,375,640</u>	<u>-</u>	<u>-</u>	<u>10,764,768</u>	<u>3,426,983</u>	<u>5,312,146</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(232,710)</u>	<u>-</u>	<u>-</u>	<u>(9,810,567)</u>	<u>3,083</u>	<u>(1,730,376)</u>
Cash and investments - ending	<u>\$ 1,142,930</u>	<u>\$ 581,594</u>	<u>\$ 15,492</u>	<u>\$ (124,093)</u>	<u>\$ 36,867</u>	<u>\$ (690,556)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	457b Hoosier Start	457b Sheriff Retirement	Overpayment Fund	County Wheel Tax	CVET	FIT
Cash and investments - beginning	\$ -	\$ 3,505	\$ 54,726	\$ 68,466	\$ -	\$ -
Receipts:						
Taxes	-	-	53,470,796	274,322	204,143	699,445
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	256,774	-	-	-
Charges for services	-	-	59,460	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	136,259	6,015	50,725	-	-	-
Total receipts	<u>136,259</u>	<u>6,015</u>	<u>53,837,755</u>	<u>274,322</u>	<u>204,143</u>	<u>699,445</u>
Disbursements:						
Personal services	136,259	6,015	117,352	-	2,371	6,607
Supplies	-	-	-	-	-	-
Other services and charges	-	-	53,721,565	675,066	201,772	692,838
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>136,259</u>	<u>6,015</u>	<u>53,838,917</u>	<u>675,066</u>	<u>204,143</u>	<u>699,445</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,162)	(400,744)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,505</u>	<u>\$ 53,564</u>	<u>\$ (332,278)</u>	<u>\$ -</u>	<u>\$ -</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	State Disclosure Fee	Coroners Training & Cont Ed
Cash and investments - beginning	\$ -	\$ 3,489	\$ 335	\$ 740	\$ 381
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,514
Fines and forfeits	-	-	-	-	-
Other receipts	11,125	25,779	3,730	10,280	-
Total receipts	<u>11,125</u>	<u>25,779</u>	<u>3,730</u>	<u>10,280</u>	<u>4,514</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,918	28,064	3,765	10,370	4,379
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,918</u>	<u>28,064</u>	<u>3,765</u>	<u>10,370</u>	<u>4,379</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,207</u>	<u>(2,285)</u>	<u>(35)</u>	<u>(90)</u>	<u>135</u>
Cash and investments - ending	<u>\$ 6,207</u>	<u>\$ 1,204</u>	<u>\$ 300</u>	<u>\$ 650</u>	<u>\$ 516</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interstate Compact-State Share	State Mortgage Fee	Sex and Violent Offender Admin	Youth Asst. Program	Education Plate Fee
Cash and investments - beginning	\$ -	\$ 278	\$ 17	\$ (783)	\$ 131
Receipts:					
Taxes	-	-	-	63,390	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	563	3,553	640	147,129	413
Total receipts	<u>563</u>	<u>3,553</u>	<u>640</u>	<u>210,519</u>	<u>413</u>
Disbursements:					
Personal services	-	-	-	147,947	-
Supplies	-	-	-	-	-
Other services and charges	563	3,583	603	-	338
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>563</u>	<u>3,583</u>	<u>603</u>	<u>147,947</u>	<u>338</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(30)</u>	<u>37</u>	<u>62,572</u>	<u>75</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 248</u>	<u>\$ 54</u>	<u>\$ 61,789</u>	<u>\$ 206</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Prosecutor PCA	County General IV-D ARRA Incen	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99
Cash and investments - beginning	\$ -	\$ -	\$ 2,544	\$ 92,603	\$ 41	\$ 184,376
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	125,828	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	16,182	-	24,350
Other receipts	-	347,052	-	-	-	-
Total receipts	<u>125,828</u>	<u>347,052</u>	<u>-</u>	<u>16,182</u>	<u>-</u>	<u>24,350</u>
Disbursements:						
Personal services	-	-	-	-	-	8,794
Supplies	-	-	-	-	-	2,022
Other services and charges	125,828	343,654	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,485
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>125,828</u>	<u>343,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,301</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>3,398</u>	<u>-</u>	<u>16,182</u>	<u>-</u>	<u>9,049</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,398</u>	<u>\$ 2,544</u>	<u>\$ 108,785</u>	<u>\$ 41</u>	<u>\$ 193,425</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93,563 Clerk IV-D Incentive- P	Sheriff's Food Account	Sheriff's Commissary Fund	Inmate Trust Fund #4456	Shelby County Tourism & Visitors Bureau
Cash and investments - beginning	\$ 139,188	\$ 125	\$ 94,633	\$ 9,233	\$ 287,394
Receipts:					
Taxes	-	-	-	-	343,654
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	16,182	-	-	-	-
Other receipts	-	336,554	220,428	383,821	9,428
Total receipts	<u>16,182</u>	<u>336,554</u>	<u>220,428</u>	<u>383,821</u>	<u>353,082</u>
Disbursements:					
Personal services	13,910	-	-	-	62,007
Supplies	59	-	-	-	28,914
Other services and charges	7,800	-	-	-	73,974
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	336,645	216,274	386,751	252,183
Total disbursements	<u>21,769</u>	<u>336,645</u>	<u>216,274</u>	<u>386,751</u>	<u>417,078</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(5,587)</u>	<u>(91)</u>	<u>4,154</u>	<u>(2,930)</u>	<u>(63,996)</u>
Cash and investments - ending	<u>\$ 133,601</u>	<u>\$ 34</u>	<u>\$ 98,787</u>	<u>\$ 6,303</u>	<u>\$ 223,398</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>Misc. Distributions</u>	<u>Community Corrections</u>	<u>Local Public Health Services</u>	<u>Cum Reassessment 1999</u>	<u>Opioid Restricted Funds</u>
Cash and investments - beginning	\$ 237,056	\$ 20,552	\$ 62,143	\$ 156,053	\$ -
Receipts:					
Taxes	-	-	-	356,343	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	46,579	164,339	33,382	3,955
Charges for services	-	-	13,062	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,664	855	12,965	48,983	18,598
Total receipts	<u>3,664</u>	<u>47,434</u>	<u>190,366</u>	<u>438,708</u>	<u>22,553</u>
Disbursements:					
Personal services	-	-	79,073	31	-
Supplies	-	7,429	44,593	232	-
Other services and charges	-	49,683	33,632	265,273	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	35	4,455	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>57,147</u>	<u>161,753</u>	<u>265,536</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,664</u>	<u>(9,713)</u>	<u>28,613</u>	<u>173,172</u>	<u>22,553</u>
Cash and investments - ending	<u>\$ 240,720</u>	<u>\$ 10,839</u>	<u>\$ 90,756</u>	<u>\$ 329,225</u>	<u>\$ 22,553</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Unrestricted Funds	Opioid Unrestricted	Opioid Restricted	Assessment & Referral	Informal Adjustment	Pre-Trial Diversion
Cash and investments - beginning	\$ -	\$ 7,257	\$ 17,660	\$ 47,607	\$ 4,452	\$ 239,951
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,298	-	161	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,257	-	-	77,771	6,000	30,574
Total receipts	8,555	-	161	77,771	6,000	30,574
Disbursements:						
Personal services	-	-	-	84,757	-	-
Supplies	-	-	-	-	71	2,932
Other services and charges	-	7,257	17,821	-	48	44,219
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,780
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,257	17,821	84,757	119	48,931
Excess (deficiency) of receipts over (under) disbursements	8,555	(7,257)	(17,660)	(6,986)	5,881	(18,357)
Cash and investments - ending	\$ 8,555	\$ -	\$ -	\$ 40,621	\$ 10,333	\$ 221,594

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enforcement Fund	Jury Pay Fund	N. Harrison Bridge #240	Donation/Sheriff Dept	Sheriff Defib Donation
Cash and investments - beginning	\$ 4,178	\$ 8,888	\$ 300,000	\$ 20,092	\$ 970
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,796	8,701	-	3,000	-
Total receipts	6,796	8,701	-	3,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,992	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,992	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	804	8,701	-	3,000	-
Cash and investments - ending	\$ 4,982	\$ 17,589	\$ 300,000	\$ 23,092	\$ 970

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor Donation	Automotive Safety	Sheriffs Restitution	Sheriff Work Release	Pros Law Enforcement	IV-E Public Defender Service
Cash and investments - beginning	\$ 1,902	\$ 2	\$ 18,245	\$ 8,817	\$ 105,108	\$ (29,027)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	10	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	815	-	248	109,981
Total receipts	-	-	815	-	258	109,981
Disbursements:						
Personal services	-	-	-	-	-	27,695
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,804	28,094
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,405	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	25,209	55,789
Excess (deficiency) of receipts over (under) disbursements	-	-	815	-	(24,951)	54,192
Cash and investments - ending	\$ 1,902	\$ 2	\$ 19,060	\$ 8,817	\$ 80,157	\$ 25,165

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees	Shelby Co. Redev. Dist. Bond F	MADD Impact Fees	CTP Funding
Cash and investments - beginning	\$ 1,935	\$ 164,264	\$ 92,642	\$ 725	\$ 2,640	\$ 10,651
Receipts:						
Taxes	-	-	-	86,807	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,988	-	-	-	-
Charges for services	-	267,280	-	-	-	-
Fines and forfeits	-	32,236	-	-	-	-
Other receipts	10	57,930	32,373	-	-	-
Total receipts	10	359,434	32,373	86,807	-	-
Disbursements:						
Personal services	-	344,517	-	-	-	-
Supplies	-	14,896	-	-	-	-
Other services and charges	-	102,747	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	462,160	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	10	(102,726)	32,373	86,807	-	-
Cash and investments - ending	\$ 1,945	\$ 61,538	\$ 125,015	\$ 87,532	\$ 2,640	\$ 10,651

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JISP	DOC -Juv	Community Correction Juv	Willow Park HMGP	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2
Cash and investments - beginning	\$ 8,479	\$ -	\$ (2,250)	\$ 983	\$ (1,867)	\$ 2,123
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	47,030	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	47,030	-	-	-	-
Disbursements:						
Personal services	-	8,310	-	-	-	-
Supplies	-	1,046	-	-	-	-
Other services and charges	-	24,711	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	412	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	34,479	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	12,551	-	-	-	-
Cash and investments - ending	\$ 8,479	\$ 12,551	\$ (2,250)	\$ 983	\$ (1,867)	\$ 2,123

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Assessment Fund-Grant	Project Life Saver	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund
Cash and investments - beginning	\$ 465	\$ 89	\$ 13,743	\$ 112,982	\$ 312	\$ 13
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	27,770	-	-
Total receipts	-	-	8,000	27,770	-	-
Disbursements:						
Personal services	-	-	4,750	-	-	-
Supplies	-	-	-	-	235	-
Other services and charges	-	-	215	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	4,965	-	235	-
Excess (deficiency) of receipts over (under) disbursements	-	-	3,035	27,770	(235)	-
Cash and investments - ending	\$ 465	\$ 89	\$ 16,778	\$ 140,752	\$ 77	\$ 13

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tindall Farm	Vending Machine	Racino - County	Racino Tax	Co. Interstate Fees/ Off. Tra	Prosecutor - Notary Fund
Cash and investments - beginning	\$ 416,948	\$ 1,891	\$ 3,923,350	\$ -	\$ 7,344	\$ 1,574
Receipts:						
Taxes	-	-	-	3,836,344	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,089,627	-	-	-
Charges for services	85,765	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,650	183	261,039	-	563	-
Total receipts	<u>87,415</u>	<u>183</u>	<u>4,350,666</u>	<u>3,836,344</u>	<u>563</u>	<u>-</u>
Disbursements:						
Personal services	-	-	14,275	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	78,690	-	2,441,631	3,452,674	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	260,289	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>78,690</u>	<u>-</u>	<u>2,716,195</u>	<u>3,452,674</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,725</u>	<u>183</u>	<u>1,634,471</u>	<u>383,670</u>	<u>563</u>	<u>-</u>
Cash and investments - ending	<u>\$ 425,673</u>	<u>\$ 2,074</u>	<u>\$ 5,557,821</u>	<u>\$ 383,670</u>	<u>\$ 7,907</u>	<u>\$ 1,574</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk - Passport Envelopes	County Fair Grandstands	Communications Tower	Scheffler Estates	LIT Certified Shares
Cash and investments - beginning	\$ 1,772	\$ 250,000	\$ 38,498	\$ 529,675	\$ -
Receipts:					
Taxes	-	-	-	-	8,068,929
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,460	107,800	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	12,446	8,707	-
Total receipts	-	-	14,906	116,507	8,068,929
Disbursements:					
Personal services	-	-	-	-	50,630
Supplies	-	-	-	-	-
Other services and charges	-	250,000	15,684	171,560	8,018,299
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	250,000	15,684	171,560	8,068,929
Excess (deficiency) of receipts over (under) disbursements	-	(250,000)	(778)	(55,053)	-
Cash and investments - ending	\$ 1,772	\$ -	\$ 37,720	\$ 474,622	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety	LIT Economic Development EDIT	Bail Alternative Building	Sheriff Continuing Ed	Build Indiana Fund	Indiana Economic Dev Corp
Cash and investments - beginning	\$ 215	\$ -	\$ 2,070	\$ 3,633	\$ 146,498	\$ -
Receipts:						
Taxes	1,801,761	1,812,750	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	400,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	5,928	-	-
Total receipts	<u>1,801,761</u>	<u>1,812,750</u>	<u>-</u>	<u>5,928</u>	<u>-</u>	<u>400,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,801,761	1,812,750	-	7,114	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,801,761</u>	<u>1,812,750</u>	<u>-</u>	<u>7,114</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,186)</u>	<u>-</u>	<u>400,000</u>
Cash and investments - ending	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 2,070</u>	<u>\$ 2,447</u>	<u>\$ 146,498</u>	<u>\$ 400,000</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Dept - Lead Grant	Youth Substance Abuse Prevent	93.008 NACCHO MRC	Drug Free - STOP Grant	93.069 Public Health Emergency	93.658 Foster Care Title IV-E
Cash and investments - beginning	\$ 2,380	\$ (4,062)	\$ 184	\$ 408,973	\$ 694	\$ 530
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,708	15,000	-	55,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,223
Total receipts	10,708	15,000	-	55,000	-	4,223
Disbursements:						
Personal services	-	-	-	22,391	-	-
Supplies	1,519	-	-	-	-	-
Other services and charges	-	-	-	410,000	-	1,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,056	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,575	-	-	432,391	-	1,600
Excess (deficiency) of receipts over (under) disbursements	6,133	15,000	-	(377,391)	-	2,623
Cash and investments - ending	\$ 8,513	\$ 10,938	\$ 184	\$ 31,582	\$ 694	\$ 3,153

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.041 Adult Protective Svc	93.074 Ebola Grant	CARES ACT COVID-19	Shelby Go - INDOT Grant	American Rescue Plan
Cash and investments - beginning	\$ (37,167)	\$ 9,519	\$ (239)	\$ 57,198	\$ 3,591,243
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	158,156	-	-	312,980	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	248	-	-
Total receipts	<u>158,156</u>	<u>-</u>	<u>248</u>	<u>312,980</u>	<u>-</u>
Disbursements:					
Personal services	160,853	-	-	-	-
Supplies	1,107	-	-	-	-
Other services and charges	8,002	-	-	312,980	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	223,499
Other disbursements	-	-	-	-	-
Total disbursements	<u>169,962</u>	<u>-</u>	<u>-</u>	<u>312,980</u>	<u>223,499</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(11,806)</u>	<u>-</u>	<u>248</u>	<u>-</u>	<u>(223,499)</u>
Cash and investments - ending	<u>\$ (48,973)</u>	<u>\$ 9,519</u>	<u>\$ 9</u>	<u>\$ 57,198</u>	<u>\$ 3,367,744</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Race & Gender Fairness	JABG Flow Through Grant CC	SHRAB - Archival Assessment &	Indiana State Opioid Response	Title V Block Grant-Coroner
Cash and investments - beginning	\$ 712	\$ 808	\$ 5,079	\$ 33,125	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,326	-	-	59,750	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>9,326</u>	<u>-</u>	<u>-</u>	<u>59,750</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	3,064	-
Supplies	-	-	-	4,891	-
Other services and charges	7,914	-	-	14,084	797
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	134	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>7,914</u>	<u>-</u>	<u>-</u>	<u>22,173</u>	<u>797</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,412</u>	<u>-</u>	<u>-</u>	<u>37,577</u>	<u>(797)</u>
Cash and investments - ending	<u>\$ 2,124</u>	<u>\$ 808</u>	<u>\$ 5,079</u>	<u>\$ 70,702</u>	<u>\$ (797)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Coalition	TSF Drug Free Coalition	H1N1 Vaccination	Edward Byrne Memorial-Sheriff	Victim Assistance 16,575
Cash and investments - beginning	\$ (75,893)	\$ 96,707	\$ 492	\$ 228	\$ (50,010)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	137,979	5,990	-	-	48,224
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	41,124	-	-	50,350
Total receipts	<u>137,979</u>	<u>47,114</u>	<u>-</u>	<u>-</u>	<u>98,574</u>
Disbursements:					
Personal services	-	77,415	-	-	80,584
Supplies	-	-	-	-	-
Other services and charges	52,064	3,243	-	-	595
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>52,064</u>	<u>80,658</u>	<u>-</u>	<u>-</u>	<u>81,179</u>
Excess (deficiency) of receipts over (under) disbursements	<u>85,915</u>	<u>(33,544)</u>	<u>-</u>	<u>-</u>	<u>17,395</u>
Cash and investments - ending	<u>\$ 10,022</u>	<u>\$ 63,163</u>	<u>\$ 492</u>	<u>\$ 228</u>	<u>\$ (32,615)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Competitive EMA	Save Grant	DUI Task Force	BCC Traffic Enforcement 20,600	4-H/TFC Drug Free Grant
Cash and investments - beginning	\$ (15,125)	\$ (274)	\$ (3,347)	\$ 8,387	\$ 145
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	39,947	7,681	8,466	25,060	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	215	-
Total receipts	<u>39,947</u>	<u>7,681</u>	<u>8,466</u>	<u>25,275</u>	<u>-</u>
Disbursements:					
Personal services	-	7,938	7,803	28,462	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	25,558	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>25,558</u>	<u>7,938</u>	<u>7,803</u>	<u>28,462</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,389</u>	<u>(257)</u>	<u>663</u>	<u>(3,187)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (736)</u>	<u>\$ (531)</u>	<u>\$ (2,684)</u>	<u>\$ 5,200</u>	<u>\$ 145</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Regional Public Safety Train	CRI Grant (Health Dept.) 97.05	MRC Grant	16.803 JAG Edward Byrne Grant	97.042 2014 Performance Grant
Cash and investments - beginning	\$ (13,417)	\$ 54,029	\$ (7,164)	\$ 208,474	\$ (4,229)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,279	-	-
Other services and charges	18,000	-	1,260	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	17,818	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	18,000	17,818	2,539	-	-
Excess (deficiency) of receipts over (under) disbursements	(18,000)	(17,818)	(2,539)	-	-
Cash and investments - ending	\$ (31,417)	\$ 36,211	\$ (9,703)	\$ 208,474	\$ (4,229)

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Probation Grant Fund	Emergency Mgmt - Rush Shelby	HEA 1001 State Homestead Credi	97.730201 Act Juv Justice Gran	Totals
Cash and investments - beginning	\$ 3,806	\$ 1,898	\$ 50	\$ 6,715	\$ 60,087,009
Receipts:					
Taxes	-	-	-	-	83,069,968
Licenses and permits	-	-	-	-	192,684
Intergovernmental receipts	5,500	-	-	-	19,482,302
Charges for services	-	-	-	-	1,036,551
Fines and forfeits	-	-	-	-	573,057
Other receipts	-	-	-	-	23,304,423
Total receipts	5,500	-	-	-	127,658,985
Disbursements:					
Personal services	-	-	-	-	25,987,429
Supplies	-	-	-	-	1,573,487
Other services and charges	1,985	-	-	-	81,973,078
Debt service - principal and interest	-	-	-	-	456,612
Capital outlay	831	1,898	-	-	19,652,572
Other disbursements	-	-	-	-	7,068,015
Total disbursements	2,816	1,898	-	-	136,711,193
Excess (deficiency) of receipts over (under) disbursements	2,684	(1,898)	-	-	(9,052,208)
Cash and investments - ending	\$ 6,490	\$ -	\$ 50	\$ 6,715	\$ 51,034,801

SHELBY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 974,739</u>	<u>\$ 195,275</u>

SHELBY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Description of Debt		Ending	Principal Due
Type	Purpose	Principal Balance	Within One Year
Governmental activities:			
General obligation bonds	Geo Bond - Annex II	\$ 3,986,535	\$ 320,000
General obligation bonds	Geo Bond - Highway Department	5,660,000	325,000
General obligation bonds	Indiana Redevelopment District Bond 2021	<u>7,536,206</u>	<u>183,794</u>
Total governmental activities		<u>17,182,741</u>	<u>828,794</u>
Totals		<u>\$ 17,182,741</u>	<u>\$ 828,794</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.